

Resitting a previously passed module for professional exemption purposes

Please refer to the [Chartered Accountants Exemption Guide](#) for recognised exemptions in Maynooth University degree programmes and the threshold for each module.

The following modules have a threshold of either 40% or **50%** to qualify for professional exemptions:

AC151**; AC152; AC160; AC201; AC202; AC205**; **AC207; AC305; AC306; AC311; AC313; AC501; AC503; AC505**; FN205; **FN206**; LW151; LW152; LW154; LW155; LW180**; **LW263; LW480**

Note: there can be some variation between degrees;

For example: undergraduates need a minimum of 40% in AC151 but if taking AC151 in the Higher Diploma in Professional Accounting, the **professional** exemption threshold is 50%. These modules are indicated above with **.

1. Resitting a previously passed module in the August supplemental session in the same period of study

(e.g. a second year student who passed AC205 in January but who wants to resit the module in August for professional exemption purposes)

- No permission is required if the module is included in the list above.
- Students should contact the Examinations and Assessment Office by email at Exams.Office@mu.ie after the release of students' annual results.
- Students are liable for normal August supplemental exam fees. Information regarding fees can be viewed on the [Fees and Grants Office webpage](#).

Note: students resitting a previously passed module in the same period of study should be aware of the 'better mark principle', outlined in (2016; p.17) Marks and Standards as

A student who chooses to repeat a passed module (40% or over) or to take a new module in lieu of a passed module in order to try and improve a result must relinquish the mark first obtained and accept either 40% on the original mark or the mark obtained at the second sitting.

2. Resitting a previously passed module in a subsequent period of study

(e.g. a student who has progressed and registered for third year but who wishes to retake a second year module for professional exemption purposes)

- No permission is required.
- Registration will be as an additional module outside the primary qualification, that is, an LCO registration.
Note: the mark obtained will not contribute to the annual or award mark of the primary qualification.
- Students may register for LCO qualification in just the August supplemental exam session.
- Students may be liable for the LCO fee, for information see [Fees and Grants Office webpage](#).
- LCO registration will display on academic transcript.